
**PURSUANT TO INTERNAL REVENUE CODE
SECTION 7463(b), THIS OPINION MAY NOT
BE TREATED AS PRECEDENT FOR ANY
OTHER CASE.**

T.C. Summary Opinion 2001-78

UNITED STATES TAX COURT

JAMES A. PATON, Petitioner v.
COMMISSIONER OF INTERNAL REVENUE, Respondent

Docket No. 12238-99S.

Filed June 5, 2001.

James A. Paton, pro se.

Randall L. Preheim, for respondent.

PAJAK, Special Trial Judge: This case was heard pursuant to the provisions of section 7463 of the Internal Revenue Code in effect at the time the petition was filed. The decision to be entered is not reviewable by any other court, and this opinion should not be cited as authority. Unless otherwise indicated, subsequent section references are to the Internal Revenue Code in

effect for the year in issue, and all Rule references are to the Tax Court Rules of Practice and Procedure.

Respondent determined a deficiency in petitioner's 1997 Federal income tax in the amount of \$2,702. As explained below, petitioner does not dispute the deficiency but contends that he is not liable for interest thereon.

Some of the facts in this case have been stipulated and are so found. Petitioner resided in Boulder, Colorado, at the time he filed his petition.

The parties stipulated that petitioner received net taxable Social Security benefits of \$11,121 in 1997 and that he did not report the Social Security benefits on his 1997 tax return. Petitioner does not contest the amount of the taxes owed but believes he should not have to pay any interest because he alleges the Government did not send him a Form 1099-SSA setting forth the amount of his taxable benefits.

Social Security benefits are taxable to the extent provided under section 86. We note that taxable income must be reported regardless of whether a Form 1099 is received. Moreover, this Court does not have jurisdiction to redetermine interest prior to the entry of a decision redetermining the deficiency. Sec. 7481(c); Rule 261; Pen Coal Corp. v. Commissioner, 107 T.C. 249 (1996). Because petitioner does not contest the amount of the

deficiency determined under section 86, we sustain respondent's determination.

Reviewed and adopted as the report of the Small Tax Case Division.

Decision will be entered
for respondent.